

Maine Revised Statutes
Title 36: TAXATION
Chapter 105: CITIES AND TOWNS

**§942-A. AGGREGATE TAX LIEN CERTIFICATE FOR TIME-SHARE UNITS;
PROCEDURE**

Liens created by section 552 on time-share units owned by the same person and in the same time-share project, in addition to other methods established by law, may be enforced in the following manner if requested by the taxpayer prior to notification of filing of a tax lien certificate. [1987, c. 358, §4 (NEW).]

1. Aggregate notice. If a taxpayer owns more than one time-share unit in the same project, the tax collector may send the notice required by section 942 to be sent before filing the tax lien certificate as one aggregate notice covering all time-share units owned by that taxpayer. The tax collector must specifically describe all units on which the taxes are due and which will be covered by the tax lien certificate by listing each unit in the notice or by appending to the notice a list or computer printout describing the units. The notice must state if a list or printout is appended.

[1987, c. 358, §4 (NEW) .]

2. Aggregate tax lien certificate. If a taxpayer owns more than one time-share unit in the same project, the tax collector shall specifically describe all units covered by the aggregate tax lien certificate by listing each unit on the certificate or by appending to the certificate a list or computer printout describing the units. The certificate must state if a list or printout is appended.

[1987, c. 358, §4 (NEW) .]

3. Total or partial discharge. The taxpayer may discharge all the liens included in the aggregate tax lien certificate by payment of all the taxes due on all the tax liens, plus the fees required by subsection 4. The taxpayer may discharge less than all the liens included in the aggregate tax lien certificate by payment of all the taxes due on one or more of the time-share units, plus the fees required by subsection 5 for each partial discharge.

[1987, c. 358, §4 (NEW) .]

4. Total discharge. The taxpayer shall pay the following fees for the total discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector, for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee; [1987, c. 358, §4 (NEW).]

B. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate tax lien certificate; [1991, c. 846, §10 (AMD).]

C. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate discharge of the tax lien mortgage; [1991, c. 846, §10 (AMD).]

D. Ten dollars; and [1987, c. 358, §4 (NEW).]

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all the certified mail, return receipt requested, fees. [1987, c. 358, §4 (NEW).]

[1991, c. 846, §10 (AMD) .]

5. Partial discharge. The taxpayer shall pay the following fees for the partial discharge of liens covered by the aggregate tax lien certificate:

A. Thirty-five cents per time-share unit listed for the tax collector for making one aggregate notice and demand for payment of all the assessed taxes on all time-share units owned by the taxpayer together with the certified mail, return receipt requested, fee; [1987, c. 358, §4 (NEW).]

B. The fees established by Title 33, section 751 for the register of deeds for recording one aggregate tax lien certificate; [1991, c. 846, §11 (AMD).]

C. The fees established by Title 33, section 751 for the register of deeds for recording the discharge of the tax lien mortgage on the first 4 time-share units and \$0.25 for each additional time-share unit; [1991, c. 846, §11 (AMD).]

D. Ten dollars; and [1987, c. 358, §4 (NEW).]

E. Three dollars established by section 943 for sending one aggregate notice 30 to 45 days prior to the foreclosing date of the tax lien mortgage if that notice is actually sent and all the certified mail, return receipt requested, fees. [1987, c. 358, §4 (NEW).]

[1991, c. 846, §11 (AMD) .]

6. Application. This section applies to all taxes assessed on time-share units on or after April 1, 1986.

[1987, c. 358, §4 (NEW) .]

7. Effect on foreclosure procedure. A partial discharge does not affect the foreclosure date for any liens not discharged.

[1987, c. 358, §4 (NEW) .]

SECTION HISTORY

1987, c. 358, §4 (NEW). 1991, c. 846, §§10,11 (AMD).

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